IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF TEXAS HOUSTON DIVISION

In re:	§
	§ Chapter 11
PS AMERICA, INC.,	§
	§ Case No. 09-37209
Debtor.	§

LIST OF CREDITORS HOLDING TWENTY LARGEST UNSECURED CLAIMS

The following is a consolidated list of the Debtor's creditors holding the largest unsecured claims. The list is prepared in accordance with FED. R. BANKR. P. 1007(d) for this chapter 11 case. The list does not include individuals who may be defined as "insiders" as set forth in 11 U.S.C. § 101. The list does not include secured claims, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the largest unsecured claims.

Name of Creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or dept. of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim (if secured also state value of security)
CCA Global Direct PO Box 504093 Saint Louis, MO 63150-4093	CCA Global Direct PO Box 504093 Saint Louis, MO 63150-4093 800-446-6984	Franchise Agreement		\$979,125
BEAULIEU PO Box 1447 Chatsworth, GA 30705	BEAULIEU PO Box 1447 Chatsworth, GA 30705 800-244-1109	Trade Debt		\$889,651
Mohawk Factoring Inc. PO Box 91157 Chicago, IL 60693-1157	Mohawk Factoring Inc. PO Box 91157 Chicago, IL 60693-1157 800-427-4900	Trade Debt		\$873,757
CARPENTER CO. PO Box 75252 Charlotte, NC 28275	CARPENTER CO. PO Box 75252 Charlotte, NC 28275 888-835-9229	Trade Debt		\$440,085
Shaw Industries Inc. PO Box 116978 Atlanta, GA 30368	Shaw Industries Inc. PO Box 116978 Atlanta, GA 30368 706-275-5012	Trade Debt		\$421,666
EMSER TILE LLC PO Box 69339 Los Angeles, CA 90069	EMSER TILE LLC PO Box 69339 Los Angeles, CA 90069 323-650-2000	Trade Debt		\$376,988

Name of Creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or dept. of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim (if secured also state value of security)
DALTILE Acct. 208234 5601 Venice Avenue NE Albuquerque, NM 87113	DALTILE Acct. 208234 5601 Venice Avenue NE Albuquerque, NM 87113 214-309-4929	Trade Debt		\$291,875
MASLAND CARPETS PO Box 277541 Atlanta, GA 30384-7541	MASLAND CARPETS PO Box 277541 Atlanta, GA 30384-7541 800-633-0468	Trade Debt		\$232,459
Readers Wholesale Dist. Inc. PO Box 2407 Houston, TX 77252-2407	Readers Wholesale Dist. Inc. PO Box 2407 Houston, TX 77252-2407 800-766-0001	Trade Debt		\$220,605
Happy Floors 180 N.W. 183 Street Suite 102 Miami, FL 33169	Happy Floors 180 N.W. 183 Street Suite 102 Miami, FL 33169 800-432-2115	Trade Debt		\$205,791
BUILDING PLASTICS, INC. P.O. Box 405300 Atlanta, GA 30384-5300	BUILDING PLASTICS, INC. P.O. Box 405300 Atlanta, GA 30384-5300 800-621-9810	Trade Debt		\$185,554
T & L Distributing Co., Inc. PO Box 431709 Houston, TX 77243-1709	T & L Distributing Co., Inc. PO Box 431709 Houston, TX 77243-1709 800-888-0601	Trade Debt		\$179,524
JJ HAINES & COMPANY, INC. P.O. Box 631771 Baltimore, MD 21263-1771	JJ HAINES & COMPANY, INC. P.O. Box 631771 Baltimore, MD 21263-1771 410-762-5644	Trade Debt		\$131,824
STANTON CARPET CORP. 211 Robbins Lane Syosset, NY 11791	STANTON CARPET CORP. 211 Robbins Lane Syosset, NY 11791 800-452-4474	Trade Debt		\$118,366
U S Floors PO Box 100258 Atlanta, GA 30384	U S Floors PO Box 100258 Atlanta, GA 30384	Trade Debt		\$112,211
Custom Wholesale Floors Inc. 2655 Dawin Road North Jacksonville, FL 32207	Custom Wholesale Floors Inc. 2655 Dawin Road North Jacksonville, FL 32207 904-421-5033	Trade Debt		\$106,347
Gulistan Carpet PO Box 651355 Charlotte, NC 28265-1355	Gulistan Carpet PO Box 651355 Charlotte, NC 28265-1355 800-786-5771	Trade Debt		\$102,943
KRAUS SORCE CLARION, PA P.O. Box 704 Clarion, PA 16214	KRAUS SORCE CLARION, PA P.O. Box 704 Clarion, PA 16214 800-265-2786	Trade Debt		\$89,832

Name of Creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or dept. of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim (if secured also state value of security)
OHIO VALLEY FLOORING 5555 Murray Avenue Pandora Blankenship Acct #115297724 Cincinnati, OH 45227	OHIO VALLEY FLOORING 5555 Murray Avenue Pandora Blankenship Acct #115297724 Cincinnati, OH 45227 800-955-7228	Trade Debt		\$87,811
WILLIAM M BIRD Dept #40086 PO Box 740209 Atlanta, GA 30374	WILLIAM M BIRD Dept #40086 PO Box 740209 Atlanta, GA 30374 843-746-5765	Trade Debt		\$85,616

Signed: September **26**, 2009

Name: James W. Traweek Title: Chief Executive Officer

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CERTIFICATION CONCERNING LIST OF CREDITORS HOLDING TWENTY LARGEST UNSECURED CLAIMS

The debtor and debtor in possession (the "<u>Debtor</u>") in the above-captioned case, hereby certifies under penalty of perjury that the *List of Creditors Holding Twenty Largest Unsecured Claims*, submitted herewith, is complete and to the best of Debtor's knowledge, is true and correct and consistent with Debtor's books and records.

The information contained herein is based upon a review of Debtor's books and records. However, no comprehensive legal and/or factual investigations with regard to possible defenses to any claims set forth in the *List of Creditors Holding Twenty Largest Unsecured Claims* have been completed. Therefore, the listing does not and should not be deemed to constitute: (1) waiver of any defense to any listed claims; (2) an acknowledgement of the allowability of any list claims; and/or (3) a waiver of any other right or legal position of the Debtor.

I declare under penalty of perjury that the foregoing is true and correct to the best of my information and belief.

Executed this 30 day of September, 2009.

Signature _______By: James W. Traweek

Title: Chief Executive Officer